

Chapter 25.—Military Department.

Receipts	469	Emergent Payments	492
Deposits	472	Marine Department Payments	495
Deceased Officer's Estates	473	Miscellaneous Payments	498
Family Remittances	474	Payments to Men on Leave	502
Commission Duty	476	Payments to Pensioners	503
Assignments for Payments	477	Old Military Fund Pensions	504
Cheques	482	Treasury Accounts	505
Advances	487	Government Securities	506

Military Receipts.

469. Except in the case of earnest-money deposits [see Article 472 (a)] cash tendered at a civil treasury by a military officer on account of the Military Department must be accompanied by an order, in India Army Form A507, issued by one of the officers mentioned in Article 470 in the following form a stock of which is kept by them; on this authority the Treasury Officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money:—

Please receive from _____ or order the sum of Rs _____ on account
of _____ and credit the amount as a military departmental receipt, per-
taining to the ^{Circle} _____
Division.

No. _____

Dated _____

Designation of Officer.

NOTE.—Recoveries made by civil authorities on account of the Military Department may be paid into the treasury without an order authorising their receipt.

470. The following is a list of Departmental Officers who are authorised to grant receivable orders:—

The Controller of Military (including Supply and Marine) Accounts.

The Deputy Controller of Military Accounts.

The Examiners of Military (including Supply) Accounts.

The Divisional Disbursing Officers.

Military Accounts Department.

The Deputy Examiner or Assistant Controller of Military (including Supply) Accounts in charge of Accounts Section.

The Embarkation Staff Officers, Bombay and Karachi.

The Superintendents, Army Clothing Factories.

The Superintendents of Remount Depôts.

The Medical Store-keepers to Government.

The Agent for Government Consignments.

Officers in charge of Grass Farms.

Remount and Purchasing Agents.

Superintendents of Ordnance Factories.

Officers (commissioned or warrant)- in charge of Arsenals or Ordnance Depôts.

Honorary Commissioned, Warrant Non-Commissioned Officers in Supply and Transport charge at out-posts.

Cantonment Magistrates.

The Government Inspector, Army Boot Factory, Cawnpore.

The Superintendents, Army Remount Department, Horse-breeding Circles.

Officers of the Supply and Transport Corps.

Officers in charge of pensioners, Madras, Bangalore, Secunderabad, Bolaram, Trivandrum and Trichur.

Officers and others in charge, Military Dairy Farms.

NOTE.—The above list should be strictly adhered to by treasury officers in accepting money from or on behalf of the Military Department.

471. For money paid into the civil treasury on any military account, the Treasury Officer (or, if the amount is less than 500 rupees, the Accountant and the Treasurer) will give an acknowledgment, in the following form:—

Cash Receipt—Military Department.

Received from _____ the sum of R _____, which will be credited in my schedule of military receipts, appertaining to the

Circle
Division

.

R _____.

V.
Treasury Officer.

Station _____,

Date _____.

NOTE 1.—All money paid into a treasury on account of the Military Department should be accompanied by a receivable order, signed by one of the officers named in the list under Article 470 of the Civil Account Code, except in the case of recoveries made by civil authorities, *vide* Note to Article 469.

NOTE 2.—The depositor should forward this receipt without delay to the officer issuing the receivable order (through the Supply Officer in the case of sums deposited on account of articles demanded on second class payment requisitions) to enable him to pass it on at once to his Account Officer for *adjustment after noting full particulars of the credit thereon.*

Deposits.

472. Deposits of the Military Department are of two kinds—

- (a) *Earnest money Deposits, made by intending tenderers.*—For these no previous permission is required, but the depositor must state the name of the military officer in whose favour he makes the deposit and that name must be stated on the receipt given by the treasury. These deposits will be refunded under the authority of an order endorsed by the said military officer upon the receipt. The transactions will be recorded as Revenue Deposits, and it must be borne in mind that no part repayment of earnest-money can ever be made.

NOTE.—If the military officer requests that the deposit, instead of being refunded, be carried to credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will endorse it "Pay by transfer credit to Military," charge it off on this voucher and credit the amount as a Miscellaneous Military Receipt.

- (b) *Other Deposits.*—These will be received only under the written authority prescribed in Article 469, and they can be repaid only by cheques drawn against the assignments. These are to be credited in the schedule of military receipts.

Page 204, Article 471—

In the cash receipt form under this Article substitute (a) for the words
"Circle"
"Division", and insert the following above Note 1 thereto:—

(a) Here enter the Military Accounts offices specified in the receivable orders, *vide* Article 469.

Article 473, page 205—

After the words “Military Department” in the 2nd line of the Treasury receipt form insert the following:—

(a) Division.

(b) *Vide* note (a) under Article 469.

Page 205, Chapter 25, Article 473 Note—

Substitute the following for the note under this article :—

NOTE.—The surplus of the estates of deceased persons and of the property of deserters subject to the Indian Army Act (Act VIII of 1911), is remitted by the Military Department to the Comptroller, India Treasuries.

2nd List—1-6-13.

Article 477, page 205—

*In lines 3, 4 and 5, for the words, “Controller of Military Accounts
.....Independent Charge” substitute “Controllers of Military
Accounts and the Controller of Military Supply Accounts.”*

Article 477, Note, page 205—

For the words “Deputy Controller of Military Accounts, 6th (Poona) Division” substitute “the Controller of Military Accounts, 6th (Poona) Division.”

Deceased Officer's Estates.

473. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men:—

Estates of deceased officers and soldiers.

CIVIL TREASURY (or BANK OF BENGAL AT) _____
 Dated _____ the _____ 190_____
 Received from _____, President, Committee of Adjustment,
 the sum of R _____, to be placed to credit of Military Department
 on account of estate of _____ of the _____ regiment _____

In charge of Treasury.

NOTE.—The surplus of the estates of deceased persons subject to the Indian Articles of War (Act XII of 1894), and of the property of deserters, is, however, remitted by the Military Department to the Comptroller, India Treasuries, in the Eastern and Northern Circles and the Burma Division, or the Accountants General of Bombay and Madras in the Western Circle and Secunderabad Division, respectively.

Family Remittances.

474. The system under which family remittances were made through the Government Account by military officers has been discontinued under Government of India, Finance Department, Resolution No. 3624-A., dated 18th August 1893, except in cases where this course is inconsistent with the terms of any contract of service.

475. Cancelled.

Commission Duty.

476. Cancelled.

Assignments for Payments.

477. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour issued to Treasury Officers by the local Accountant General on the application of the ~~Controller of Military Accounts, Controller of Military Supply Accounts and Deputy Controller of Military Accounts in independent charge.~~ The probable cash requirements of each officer for each month are specified in these assignments. All military disbursing officers may arrange in direct communication with the local Civil Accountants General for the transfer of their cash assignments from one treasury to another except in cases in which the transfer of funds is desired in favour of another disbursing officer.

NOTE.—Pay and contingent bills of military officers and establishments at Aden not serving regimentally may be paid by the Treasury Officer, Aden, the bills being forwarded weekly to the ~~Deputy~~ Controller of Military Accounts, 6th (Poona) Division. Detailed instructions, as regards the preparation and countersignature of bills, etc., are contained in local orders.

478. Payments will be made by Treasury Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

1. For example, if the total provision of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference (or two lakhs) may be drawn in November.

2. The amount of remittance transfer receipts drawn by Military Account Officers (Article 397) will not be taken against the amount of their annual assignments.

479. The balance of the assignment unpaid on the last day of the year will lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which will be taken against the balance of the assignment of the year in which the cheques were drawn, the excess, if any, being treated as an overdrawal of the previous year and reported to the authorities concerned.

480. (a) When, during the currency of the annual assignment, a native regiment or battery is moved from its station to another station, the officer commanding may draw on any day the sum required to complete the regimental payment of the month and to meet any necessary payments on the public service *en route*. The Treasury Officer on receipt of the cheque will issue the cash applied for and grant one or more public service transfer receipts in favour of the drawing officer for such sum or sums as may be required at any station *en route*.

(b) The officer commanding will also apply to the Treasury Officer for a certificate specifying the full amount paid from the treasury within the official year for the service of the regiment or battery, and forward it to the local Accountant General in a letter showing—

- (1) the station at which the regiment or battery is likely to be while *en route* on the first of each month following;
- (2) the sums required to be issued on those dates for the service of the regiment or battery;
- (3) the amount to be transferred to the treasury at the destination of the regiment or battery.

NOTE.—After the grant of the certificate the Treasury Officer should make no more payments.

(c) The Accountant General will, on receipt of this letter, grant a credit on the civil treasury nearest to which the regiment or battery is likely to be on the first of each month, and transfer the balance of the assignment to the treasury at the destination of the regiment or battery, informing the ~~Controller of Military Accounts or Deputy Controller of Military Accounts in independent charge.~~ *see rule*

(d) If the regiment or battery is proceeding to another province, the Accountant General of the province from which the regiment or battery is departing, after stating on the certificate the balance of the assignment then available for the regiment or battery, will communicate the particulars in the same form to the Accountant General of the province to which the regiment or battery is proceeding, in view to the required credits on civil treasuries in that province being granted, and the necessary information submitted to the Controller of Military Accounts or Deputy Controller of Military Accounts in independent charge.

NOTE.—The assignments or portions of assignments in favour of disbursing officers, Supply and Transport Corps, and other departmental military disbursing officers may be transferred under the rule from one treasury to another on the application of the military disbursing officer, and the certificate of the Treasury Officer.

Article 480 (c) and (d), page 206

For the words "Controller of Military Accounts.....Independent Charge" substitute "Controller of Military Accounts."

Article 481, page 207—

For the words "Controller of Military Accounts.....Independent Charge" substitute "Controller of Military Accounts,"

481. When a regiment or battery is moved from a station where there is a military treasure chest to a station where there is a civil treasury, or *vice versâ*, the Divisional Disbursing Officer in the case of a British unit or commanding officer in the case of a native unit will obtain from the Treasury Officer or military chest officer, as the case may be, a certificate specifying the full amount paid from the treasury or treasure chest within the official year and forward it with an application for transfer of assignment to the ~~Controller of Military Accounts, or Deputy Controller of Military Accounts in independent charge.~~ *see rule*

Cheques.

482. A military disbursing officer, who is allowed an annual assignment on a civil treasury, will draw against it exclusively by cheques in the prescribed form, which will be payable at any time within three months after the month of issue, and will be forwarded as vouchers in support of the charges in the treasury account. No cheque is to be drawn for a less sum than ten rupees for payment at stations where the military disbursing officer concerned is located or for a sum less than Rs 1 at other stations. No advice of the issue of a cheque is necessary.

1. Thus, a cheque bearing date any time in January is payable at any time up to 30th April.

2. A disbursing officer, Supply and Transport Corps, may empower any of his subordinate officers to draw cheques against his own cash assignment to any extent that he may specify; he should at the same time advise the Treasury Officer concerned of his action.

483. The issues of cash from civil treasuries to officers commanding British units will be made weekly on cheques which will be signed by the Divisional Disbursing Officer. As prescribed in Article 478, the total payments on cheques during any month should not exceed the month's assignments plus the undrawn balance, if any, of previous months of the year.

NOTE.—Divisional Disbursing Officers, for payment of claims of regiments in their payment at the following stations which are situated at a distance from the treasuries on which the regiments are dependent for funds, are allowed to draw as many cheques as are required upon the treasuries named against them :—

Station.	Treasury.
Dinapore	Patna.
Barrackpur } Dum-Dum }	Calcutta.
Lebong	Darjeeling.
Umballa	Umballa.
Mean Meer	Lahore.
Kolabagh } Khy agully } Baragully } Ghora Dakka } Thobba }	Rawal Pindi.
Solon } Dugshai } Subathoo }	Simla.
Bolarum } Trinulgherry }	Hyderabad.
Mhow } Neemuch }	Indore.
Sirur } Kirkee }	Poona.

Station.	Treasury.
Kamptee	Nagpore.
Cherat	{ Peshawar. 2 Ian Sub-Div. Nowshera.
Chaubuttia	Ranikhet Sub-Div.

484. Officers commanding native regiments of cavalry and infantry, batteries of artillery, the head-quarters sappers and miners, and detached companies of sappers and miners, will draw but one cheque in the beginning of the month for the amount due on the general state of accounts for the preceding month; but if, after the monthly cheque has been drawn, an emergency arises requiring the supply of further funds for the payment of detachments, advances of pay to officers leaving the corps, or other distinctly authorized purposes, additional cheques may be drawn for such purposes so long as the assignment is not overdrawn.

NOTE.—A wing of a regiment detached to a considerable distance from its head-quarters and for long periods may, under authority of the Controller of Military Accounts or Deputy Controller of Military Accounts in ~~independent charge~~, be ~~treated as a regiment~~.

485. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form.* If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk who examines military cheques. If the original cheque be presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The military disbursing officer will enter in his account the original cheque as cancelled (in order that the Military Account Department may write back the credit it has already given to the Civil Department), and may issue another.

* Certified that the cheque No. , dated , for R reported by the (military disbursing officer) to have been drawn by him on this treasury in favour of , has not been paid, and will not be paid if presented hereafter.

TREASURY,

The _____ 190 .

Treasury Officer.

486. Cancelled.

Advances.

487. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, military disbursing officers in need of funds over and above the amount which they may draw under Article 478, may obtain an additional credit on a civil treasury on the authority of a station or district order. Such credit must not be applied for except in cases of actual necessity, and the circumstances must, in every case, be reported to the Controller of Military ^{Accounts} ~~Accounts (including Supply) or Deputy Controller of Military Accounts in independent charge~~. Payments against

— — — — —
Note to Article 484, page 208—

*For the words “Controller of Military Accounts.....Independent
Charge” substitute “Controllers of Military Accounts.”*

Page 208, Article 486.—

Insert the following as article 486 :—

486. In order to ensure that no inconvenience is caused to civil account officers in determining the particular military account division or office against which debits should be raised for sums paid by civil treasuries on account of military transactions, each officer who draws money by issuing a cheque, remittance transfer receipt, etc., as a military disbursement, should state on the cheque or other document the particular military account division or office against which the amounts should be debited, special care being taken to indicate the correct allocation.

[20th List—2-1-18.]

Article 487, page 208—

For the words “Controller of.....Independent Charge” substitute “Controller of Military Accounts” or “Controller of Military Supply Accounts”

Page 209, Article 488.—

Insert the following at the end of Rule 2 under this article:—

The Divisional, Brigade or Station Order authorising a Treasury officer to make an advance of pay, travelling allowance, etc., should also indicate the particular Controller of Military Accounts to whom the payment should be debited for adjustment. (See also Article 486).

[20th List—2-1-18.]

Page 209, Article 488—

Add the following as an exception under this Article :—

“EXCEPTION.—In the case of emergent advances drawn at Calcutta, Madras or Bombay, the receipts should be presented at the office of the Accountant General, who will then issue Cheques on the Presidency Bank.”

6th list—1-8-14

Article 488, page 209—

In lines 9 and 10, for the words “Military Controller..... independent charge” substitute “Controller of Military Accounts” or “Controller of Military Supply Accounts.”

Article 491, page 209—

*Eliminate from “through” in line 3 to end of article and substitute
“in communication with the Controller, Military Supply Accounts or
Divisional Disbursing Officers.”*

Article 492, page 209—

*For the words “ Controller of.....charge ” substitute “ Controller
of Military Accounts ”*

advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

NOTE.—Emergent advances to regimental officers serving with native regiments, if required to be made under this rule, can only be made through the commanding officer of the regiment, who will draw the amounts by cheques supported by the authority of a station order.

488. Emergent advances to military officers (exclusive of those attached to native regiments) on account of pay and allowances will be made only on the authority of divisional head-quarters or station orders, or under special instructions of Government. Receipts for such advances will be taken in duplicate, and will be marked "emergent," and the divisional head-quarters or station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. One receipt, with one copy of the station order, should be transmitted to the ~~Military Controller or Deputy Controller in independent charge~~ concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account.

1. This rule provides for advances to officers temporarily detached from their regiment on duty or leave, either in regard to their own pay and allowances, or to meet the requirements of troops; the payment will be made direct to them by the Treasury Officer on the authority of the station order.

2. The station order authorising an emergent advance under this rule will specify the name and the office of the officer to whom the advance is authorised; no advance will be made unless these details are given.

489. In every case when an advance is made on the authority of a station or district order, under the provisions of Articles 487 and 488, the Treasury Officer should, on the same day, send a letter of advice to the officer who authorised the advance in station or district order.

NOTE.—All extracts from or copies of station orders which are intended for presentation at the treasury should, when practicable, be signed by the officer on whose responsibility the orders are issued. As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such orders should be forwarded to the Treasury Officers concerned to enable them to compare signatures on the extracts or copies with the specimen.

490. Advances of pay cannot be made by Treasury Officers to regimental officers on leave in India, even on the authority of a district or station order; such officers must make arrangements with their disbursing officers for the remittance of their pay during their absence on leave.

491. Treasury Officers will on no account receive cash from military officers in re-imbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them ~~through the general states and pay abstracts of their regiments, or in communication with Deputy Controllers, Examiners of Military Accounts or Divisional Disbursing Officers.~~

Emergent Payments for Troops on Active Service.

492. It may possibly happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases, the fact of the payment must be reported immediately to the Controller ~~of Military Accounts or Deputy Controller of Military Accounts in independent charge~~ concerned, as in the case of emergent advances.

493. In the same way, in time of war civil officers may be directed to incur expenditure for the Military Department in procuring or collecting baggage animals or supplies, or in other ways; in such case the civil officer should at once report to the Controller of Military Accounts (including Supply) or Deputy Controller of Military Accounts in independent charge the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

N.B.—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the Military Department by the authority under whose requisition these supplies or services are demanded.

494. (a) Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

- (1) the payee's receipt, and
- (2) the receipt of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified; in the case of animals, the depôt roll on which they will be accounted for; and in the case of stores, the Supply and Transport return in which they will be brought to account.

(b) When there is no representative of the Military Department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station master or other responsible officer of the railway.

Marine Department Payments.

495. Payments for Marine Services to commanders of Indian Government vessels are made on receipts in duplicate, and not by cheque. The Treasury Officer will at once forward the original receipt to the Controller of Marine Accounts, Calcutta, and retain the duplicate to support the debit in his accounts—see Article 138. Payments for other Marine Services are made on cheques issued against assignments granted to the Director and Deputy Director of the Royal Indian Marine and the Examiner of Marine Accounts.

496. Bills for the hire of Transports, and for coal, stores, etc., supplied to the Marine Department, should be forwarded direct to the Controller of Marine Accounts, Calcutta, who after audit will issue cheques for the amounts payable at the Bank of Bengal, Calcutta, or the Bank of Bombay, as the case may be. A list of cheques paid will be furnished to the Controller by the Accountants General, Bengal and Bombay, monthly, with their Exchange Accounts, as also a list of all other payments made by the Presidency Audit Department of their offices on account of the Imperial Marine Department, accompanied by vouchers for such payments.

497. Pensions to men of the Imperial Marine Department will be paid by the Civil Department and debited to Imperial Marine,

Article 493, page 210—

*For the words “Controller of.....charge” substitute “Controller
of Military Accounts” or “the Controller of Military Supply Accounts”*

Page 211, Article 499—

At the end of para. 1 of the article add :—

A similar procedure is observed in the case of payments made to contractors and others in settlement of their claims against these ships, the bills being drawn in favour of the contractors and endorsed by them in favour of the Secretary of State before they are presented for encashment at the Treasury.

2nd List—1-6-13.

Miscellaneous Payments.

498. Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

499. Funds are supplied to His Majesty's ships on the East Indian station by means of bills drawn, in duplicate, by the Account Officers of the ships on the Accountant General of the Navy, London, at the official rate of 1s. 4d. per rupee and endorsed in favour of the Secretary of State for India. Such bills should be cashed at treasuries and forwarded on the date of payment to the Accountant General of the Province concerned for transmission to the Comptroller General after incorporation of the debit in the London account. —

When stores are supplied or work done for such ships, Navy bills in duplicate drawn on the Accountant General of the Navy, London, at the official rate of exchange should be obtained in settlement of the amount due for such stores or work. These bills should not be cashed at treasuries, but should be endorsed "Pay to the Accountant General, India Office, London," and forwarded, together with supporting vouchers, (*e.g.*, receipts signed by the responsible officers of the ships for stores supplied), on the date of payment to the Accountant General with a covering letter for transmission to the Controller of Marine Accounts, Calcutta. *See also*

500. Vouchers in support of payments of rents in military cantonments and other recurring charges of a similar nature should contain a reference to the authority under which each payment is made, and should be forwarded in original.

NOTE.—The Military Department will not pay to the Civil Department rent for resumed free land included in a cantonment.

501. A civil officer required to supply carriage to troops on the march will advance to the owners half the hire for the whole journey and on making over the carriage to the military authorities will recover from the requisitioning Supply and Transport Officer the amount so advanced. If the advance cannot conveniently be drawn from the permanent advance of the civil officer, an abstract bill may be drawn on the treasury, the amount of the bill and the subsequent recovery being taken to the head "Advances Recoverable."

NOTE.—Similarly when a civil officer is required to supply articles to troops on the march in cases where the articles are perishable, *e.g.*, sheep, fowls, eggs, milk, or where shops cannot be opened at the encamping ground, he will himself purchase the provisions indented for, meeting the cost from his permanent advance or drawing it on an abstract bill.

Payments to Men on Leave.

502. Payments to men on leave are arranged for by their commanding officers by remittance transfer receipts, irrespective of the army to which they belong and the Presidency in which they reside while on leave.

Payments to Pensioners, etc.

503. Payments to native military pensioners, when made through the Civil Department, are made as follows:—

- (1) By the Treasury Officer, who is furnished with a descriptive roll and a parchment certificate for each pensioner, on receipt of which he will enter the necessary particulars in a check register, and retain the documents till the first payment of the pension is made. After making this first payment, he will hand over the parchment certificate to the pensioner, who should be warned to ask for it, and attach the descriptive roll to the treasury list of payments. These rolls will then be received by the Controller from the Civil Accountant General in support of the debits in the Civil Exchange Accounts.

NOTE 1.—Native military pensioners, who are resident in the town of Madras, are paid by the Pension Paymaster, Madras.

NOTE 2.—Further detailed instructions are given by the Accountant General or Comptroller in respect of these payments.

- (2) Native military pensioners are also paid by military officers and by the Post Office under departmental rules.

503A. Payments are also made by Treasury Officers to the classes noted below under instructions from the Controllers of Military Accounts and Deputy Controllers in independent charge:—

- (1) British Army reservists.
- (2) Pensioners other than native military pensioners.
- (3) Widows and children in receipt of capitation, subsistence and orphan allowances.

Old Military Fund Pensions.

504. (a) Pensions derived from the old Military Orphan and Medical Funds are paid by Treasury Officers on warrants in India Army Form A324, over-stamped in prominent type with the words "Chargeable to Civil Department" and issued on civil treasuries by the Controller of Military Accounts, ~~Eastern Circle~~, who deals with the accounts of the funds concerned without regard to the ~~circle~~ in which the pensioner may be residing.

(b) Payments in connection with the above funds on account of (1) establishment and contingent bills of the Upper Orphan School, (2) benefits received by wards, such as marriage dowries, passage-money, etc., (3) passage-money of widows and other miscellaneous charges, are also made by treasury officers. Letters of advice on the Treasury Officers concerned will be issued to the payees, and on the same day the passed bills will be transmitted to the Treasury Officers with a forwarding memorandum showing the numbers and dates of letters of advice. Both letters of advice and bill should be enfaced "Debitable to Civil Department," and will form the voucher for the payment, to be submitted to the Accountant General.

Substitute the following for Clause (1) of this Article:—

(1) By the Treasury Officer, who is furnished with a descriptive-roll and a parchment certificate for each pensioner, on receipt of which he will enter the necessary particulars in a check register, and retain the documents. After the first payment of the pension is made, he will hand over the parchment certificate to the pensioner, who should be warned to ask for it. The descriptive-roll should be retained so long as the pensioner continues to draw his pension from the Treasury.

Article 503A, line 3, page 212—

Omit the words “and Deputy.....charge.”

Article 504 (a), page 212—

For the words “Controller of Military Accounts, Eastern Circle” in lines 4 and 5 substitute “Controller of Military Supply Accounts”

In the 6th line for the word “circle” substitute the word “division”

Page 212, Article 504—

Add the following at the end of clause (a):—

Pensioners who reside at stations where there are no civil treasuries may be allowed to draw their pensions from local Military Treasure chests, in which case the charges will be debited to the Civil Department through the exchange accounts.

2nd List—1-6-19.

(c) The payment should not be included in the military schedules, but be entered in a separate register. The total payments will be entered in the bi-monthly lists of payments and will be supported by the vouchers with a covering schedule.

NOTE.—Pensions of widows and orphans payable in India from the Indian Military Service Family Pension Fund are paid by Civil Treasury Officers on warrants issued by Controllers of Military Accounts on civil treasuries.

Treasury Accounts.

505. The receipts and payments of the Military Department will be entered in the treasury in schedules (Forms 65, 66, and 67). The monthly totals of the receipt schedules pass into the cash account, while the bi-monthly totals of the payment schedules pass into the lists of payments. A copy of the receipt schedule should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts and one for miscellaneous payments, with vouchers should be forwarded to the Accountant General with each list of payments.

NOTE.—A cash remittance made, under special orders, to a military treasure chest, is to be entered in the column for "cheques against assignments."

Government Securities.

506. Rules for the custody of Government securities will be found in Chapter 11 of this Code.

507. Cancelled.
